

- (b) Except with the approval of the Comptroller and to the extent and under the conditions permitted by him, drawback shall not be allowed on goods that have been used in New Zealand after sales tax has become payable thereon :
 Provided that goods which the Collector is satisfied have been temporarily used on trial or for the purpose of inspection or demonstration only shall not be deemed to have been used within the meaning of this paragraph.
- (c) Where the approval of the Comptroller is necessary under the last preceding paragraph for the allowance of drawback on any goods, no person shall make entry for such goods under drawback until such approval is obtained.
- (d) Nothing in these regulations shall be deemed to authorize any allowance of drawback on any goods in excess of the amount of sales tax paid thereon, or on any materials used in the manufacture thereof, and not refunded.
- (e) The drawback claimed on any entry must amount to or exceed 1s. Claims for less than 1s. cannot be recognized.
- (f) The Collector may, at his discretion, require the exporter to state on the export entry the number and date of the entry for home consumption, or the date of the return, on which the sales tax was paid, and may also require a summary, in such form as he may demand, of the particulars appearing on the invoices connected with any entry, and may also require the production of the invoice or invoices (if any) on which the amount of the sales tax paid was shown, and of such other documents and particulars relating to the transaction as the Collector thinks fit.
- (g) Upon completion of the packing of the goods the packages shall, if so required by the Collector, be secured and sealed by an officer, and be forthwith conveyed to the place of shipment or posting, there to be shipped or posted in the presence of another officer ; or if not so forthwith conveyed and shipped or posted, the packages shall be removed to some place of security approved by the Collector.
- (h) The Collector shall not be required to pay any claim for drawback until the expiration of seven days after the departure from New Zealand of the ship upon which the drawback goods were exported, nor unless an officer has in every case satisfied himself and certified on the entry for drawback that such goods are of the description and sale value set forth in the entry, and that the law and regulations in respect thereof have been duly complied with.
- (2) The Comptroller may, on such conditions as he thinks fit, cause any drawback debenture to be passed for payment, although the foregoing regulations with respect thereto have not been strictly complied with.

MISCELLANEOUS.

(Secs. 24, 25.)

Agents.

33. The Collector may refuse to recognize any person as an agent of another person in any matter relating to the said Act unless a notification of the agent's authority in Form 26 has been delivered to the Collector.

(Sec. 61.)

Declarations.

34. All declarations required or authorized by the said Act or by any regulations made thereunder shall, where not otherwise prescribed, be in Form 27.

Notices.

35. Any notice required to be given to any person for the purposes of the said Act by the Minister, the Comptroller, or any Collector may be given either by delivering it personally to such person or by posting it in a letter addressed to such person at his last known place of business or abode. Every such notice so posted shall be deemed to have been received at the time when the letter containing it would, in the ordinary course of the post, be delivered at such address.

Receipt of Moneys.

36. All sales tax, fees, or charges payable under the said Act shall be paid to the Collector at his office between the hours of 9 a.m. and noon on Saturdays and 9 a.m. and 4.30 p.m. on other days of the week.